

CHAPTER 212

TAX SALE REDEMPTION

S. F. 133

AN ACT to amend section seven thousand two hundred seventy-nine (7279) and section seven thousand two hundred eighty (7280), code of Iowa, 1935, relating to notice of expiration of right of redemption from tax sale and providing for service of such notice on mortgages and record holders of mortgages, and on the state of Iowa in case of an old age assistance lien.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seven thousand two hundred seventy-nine
2 (7279), Code, 1935, is amended as follows:

3 1. By inserting after the period at the end of said Section, the fol-
4 lowing: "Service of such notice shall also be made by registered mail
5 on any mortgagee, or his assignee, of record, whether resident or non-
6 resident of the County, if his address is disclosed by the recorded in-
7 strument or by a certificate showing the address of the mortgagee or
8 assignee duly filed with the recorder, or the state of Iowa in case of
9 an old age assistance lien by service upon the superintendent of the
10 division of old age assistance."

1 SEC. 2. Section seven thousand two hundred eighty (7280), Code,
2 1935, is repealed and the following enacted in lieu thereof:

3 "Service may be made upon non-residents of the county, except
4 mortgagees or their assignees of record, by publishing the same once
5 each week, for three (3) consecutive weeks, in some newspaper in said
6 county, or by personal service thereof elsewhere in the same manner
7 as original notices may be served."

Approved April 26, 1939.

CHAPTER 213

TAX SALES AND DEEDS

S. F. 124

AN ACT to amend section seven thousand one hundred ninety-three (7193), code of Iowa, 1935, as to the lien of taxes when the tax sale is held under section seven thousand two hundred fifty-nine (7259) or section seven thousand two hundred sixty-two (7262), both of the code of Iowa, 1935, and to amend section seven thousand two hundred ninety-five (7295), code of Iowa, 1935, as to the time in which certain actions can be brought as to tax sales and deeds.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seven thousand two hundred ninety-five
2 (7295), Code of Iowa, 1935, is amended by adding thereto the follow-
3 ing:

4 "From and after November 1, 1939, no action shall be brought or
5 defense made attacking the validity of a tax sale or a deed issued pur-
6 suant thereto which said tax sale was held prior to January 1, 1936,
7 and in accordance with section seven thousand two hundred fifty-nine
8 (7259), or section seven thousand two hundred sixty-two (7262), both

9 of the Code of Iowa, 1935, on the grounds of the failure of the County
 10 Treasurer to comply with section seven thousand one hundred ninety-
 11 three (7193) or section seven thousand two hundred fifty-nine (7259),
 12 both of the Code of Iowa, 1935, unless the owner thereof was at the
 13 time of the said sale of a minor, insane person or convict in the pen-
 14 itentiary; in which case such action must be brought within six
 15 months after such disability is removed. Provided, however, that
 16 nothing herein contained shall be applicable to actions brought or
 17 defenses made by a holder of a special assessment, if the same con-
 18 tinues to remain a lien notwithstanding a tax deed now or hereafter
 19 issued pursuant to such tax sale.

1 SEC. 2. Section seven thousand one hundred ninety-three (7193),
 2 Code of Iowa, 1935, is hereby amended by adding thereto the follow-
 3 ing:

4 "Nothing contained in this section shall be held to require that in
 5 order to preserve the lien of such tax and make such tax sale valid,
 6 delinquent taxes must be brought forward upon the current tax list
 7 if said tax list is received by the County Treasurer less than six (6)
 8 months preceding the date of conducting the said tax sale as pro-
 9 vided in section seven thousand two hundred fifty-nine (7259) or sec-
 10 tion seven thousand two hundred sixty-two (7262), both of the Code of
 11 Iowa, 1935."

1 SEC. 3. This act being deemed of immediate importance shall be in
 2 full force and effect from and after its passage and publication in the
 3 Oskaloosa Tribune, a newspaper published at Oskaloosa, Iowa, and
 4 in the Iowa Bystander, a newspaper published at Des Moines, Iowa.

Approved April 10, 1939.

I hereby certify that the foregoing act was published in the Oskaloosa Tribune, Oskaloosa, Iowa, April 14, 1939, and the Iowa Bystander, Des Moines, Iowa, April 13, 1939.
 EARL G. MILLER, *Secretary of State.*

CHAPTER 214

INHERITANCE TAX

H. F. 527

AN ACT to amend sections seventy-three hundred five (7305), seventy-three hundred ten (7310), seventy-three hundred seventeen (7317), seventy-three hundred twenty (7320), seventy-three hundred twenty-one (7321), seventy-three hundred twenty-five (7325), seventy-three hundred twenty-six (7326), seventy-three hundred twenty-seven (7327), seventy-three hundred thirty-two (7332), seventy-three hundred thirty-three (7333), seventy-three hundred thirty-five (7335), seventy-three hundred thirty-seven (7337), seventy-three hundred thirty-eight (7338), seventy-three hundred forty-three (7343), seventy-three hundred forty-six (7346), seventy-three hundred forty-seven (7347), seventy-three hundred fifty-two (7352), seventy-three hundred fifty-four (7354), seventy-three hundred fifty-five (7355), seventy-three hundred fifty-eight (7358), seventy-three hundred fifty-nine (7359), seventy-three hundred sixty (7360), seventy-three hundred sixty-two (7362), seventy-three hundred sixty-three (7363), seventy-three hundred sixty-five (7365), seventy-three hundred sixty-seven (7367), seventy-three hundred sixty-eight (7368), seventy-three hundred sixty-nine (7369), seventy-three hundred seventy (7370), seventy-three hundred seventy-one (7371), seventy-three hundred seventy-two (7372), seventy-three hundred seventy-three (7373), seventy-